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March 26, 2003

KLARQUIST SPARKMAN CAMPBELL
LEIGH & WHINSTON, LLP
ONE WORLD TRADE CENTER, SUITE 1600
121 SW SALMON STREET
PORTLAND, OR 97204-2988
US

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$563.00, for /serial number 09/788,286.

A through review of the above identified application reveals that no small entity status was declared at the time of filing this application.

It is further noted that the letter dated December 16, 2002 requesting refund cannot be granted for the following reason. A refund based on establishment of small entity status may be granted only if the status under 37 CFR 1.27 and a request for refund of the excess amount are filed within three months of payment of the fee under 37CFR 1.28. This three months period for establishing small entity status and requesting has expired.

Any inquiry concerning this letter should be address to Margaret Stevens on 703-305-3608 or FAX number 703-308-4407.

Sincerely,

A handwritten signature in black ink, appearing to read "Margaret Stevens", is written over the typed name and title.

MARGARET STEVENS
Technical Center 1600
Refund Section, Office of Finance